

ATTACHMENT G

FEE SCHEDULE

The Financial Auditor Fees for providing financial audit services shall be as follows:

SECTION I. PENSION TRUST

AUDITOR'S FEE SCHEDULE (PENSION TRUST) – PART 1 SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

A. <u>FISCAL YEAR END</u> <u>2026</u>	Audit Hours (A)	Standard Hourly Rates (B)	Quoted Hourly Rates (C)	Total (A x C)
Partners				
Managers				
Seniors / Supervisory				
Staff				
Administrative				
Other – Professional Standards Review				
Total Expected Hours				
Estimated Out of Pocket Expenses -- None				
Total Not-To-Exceed Maximum Fees for FYE 2026				

B. <u>FISCAL YEAR END</u> <u>2027</u>	Audit Hours (A)	Standard Hourly Rates (B)	Quoted Hourly Rates (C)	Total (A x C)
Partners				
Managers				
Seniors / Supervisory				
Staff				
Administrative				
Other – Professional Standards Review				
Total Expected Hours				
Estimated Out of Pocket Expenses -- None				

Total Not-To-Exceed Maximum Fees for FYE 2027						
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C. <u>FISCAL YEAR END</u> <u>2028</u>	Audit Hours (A)	Standard Hourly Rates (B)	Quoted Hourly Rates (C)	Total (A x C)
Partners				
Managers				
Seniors / Supervisory				
Staff				
Administrative				
Other – Professional Standards Review				
Total Expected Hours				
Estimated Out of Pocket Expenses -- None				
Total Not-To-Exceed Maximum Fees for FYE 2028				

D. <u>FISCAL YEAR END</u> <u>2029</u>	Audit Hours (A)	Standard Hourly Rates (B)	Quoted Hourly Rates (C)	Total (A x C)
Partners				
Managers				
Seniors / Supervisory				
Staff				
Administrative				
Other – Professional Standards Review				
Total Expected Hours				
Estimated Out of Pocket Expenses -- None				
Total Not-To-Exceed Maximum Fees for FYE 2029				

E. <u>FISCAL YEAR END</u> <u>2030</u>		Audit Hours (A)		Standard Hourly Rates (B)		Quoted Hourly Rates (C)		Total (A x C)
Partners								
Managers								
Seniors / Supervisory								
Staff								
Administrative								
Other – Professional Standards Review								
Total Expected Hours								
Estimated Out of Pocket Expenses -- None								
Total Not-To-Exceed Maximum Fees for FYE 2030								

AUDITOR'S FEE SCHEDULE (PENSION TRUST) – PART 2
NOT-TO-EXCEED MAXIMUM FEE

	Year 1 – FYE 2026	Year 2 – FYE 2027	Year 3 – FYE 2028	Year 4 – FYE 2029	Year 5 – FYE 2030
Total Not-To-Exceed Maximum Fee*					
Total (Not-To-Exceed Maximum Fee for 5 Years)*					

*To perform LACERA's Pension Trust Annual Financial Statement Audit.

SECTION II. OPEB TRUST

AUDITOR'S FEE SCHEDULE (OPEB TRUST) – PART 1 SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

F. <u>FISCAL YEAR END</u> <u>2026</u>	Audit Hours (A)	Standard Hourly Rates (B)	Quoted Hourly Rates (C)	Total (A x C)
Partners				
Managers				
Seniors / Supervisory				
Staff				
Administrative				
Other – Professional Standards Review				
Total Expected Hours				
Estimated Out of Pocket Expenses -- None				
Total Not-To-Exceed Maximum Fees for FYE 2026				

G. <u>FISCAL YEAR END</u> <u>2027</u>	Audit Hours (A)	Standard Hourly Rates (B)	Quoted Hourly Rates (C)	Total (A x C)
Partners				
Managers				
Seniors / Supervisory				
Staff				
Administrative				
Other – Professional Standards Review				
Total Expected Hours				
Estimated Out of Pocket Expenses -- None				
Total Not-To-Exceed Maximum Fees for FYE 2027				

H. <u>FISCAL YEAR END</u> <u>2028</u>		Audit Hours (A)		Standard Hourly Rates (B)		Quoted Hourly Rates (C)		Total (A x C)
Partners								
Managers								
Seniors / Supervisory								
Staff								
Administrative								
Other – Professional Standards Review								
Total Expected Hours								
Estimated Out of Pocket Expenses -- None								
Total Not-To-Exceed Maximum Fees for FYE 2028								

I. <u>FISCAL YEAR END</u> <u>2029</u>		Audit Hours (A)		Standard Hourly Rates (B)		Quoted Hourly Rates (C)		Total (A x C)
Partners								
Managers								
Seniors / Supervisory								
Staff								
Administrative								
Other – Professional Standards Review								
Total Expected Hours								
Estimated Out of Pocket Expenses -- None								
Total Not-To-Exceed Maximum Fees for FYE 2029								

J. <u>FISCAL YEAR END</u> <u>2030</u>		Audit Hours (A)		Standard Hourly Rates (B)		Quoted Hourly Rates (C)		Total (A x C)
Partners								
Managers								
Seniors / Supervisory								

Staff							
Administrative							
Other – Professional Standards Review							
Total Expected Hours							
Estimated Out of Pocket Expenses -- None							
Total Not-To-Exceed Maximum Fees for FYE 2030							

AUDITOR'S FEE SCHEDULE (OPEB TRUST) – PART 2
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

	Year 1 – FYE 2026	Year 2 – FYE 2027	Year 3 – FYE 2028	Year 4 – FYE 2029	Year 5 – FYE 2030
Total Not-To-Exceed Maximum Fee*					
Total (Not-To-Exceed Maximum Fee for 5 Years)*					

*To perform LACERA's OPEB Trust Annual Financial Statement Audit.

SECTION III. OPEB CUSTODIAL FUND**AUDITOR'S FEE SCHEDULE (OPEB CUSTODIAL FUND) – PART 1
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

K. <u>FISCAL YEAR END</u> <u>2026</u>	Audit Hours (A)	Standard Hourly Rates (B)	Quoted Hourly Rates (C)	Total (A x C)
Partners				
Managers				
Seniors / Supervisory				
Staff				
Administrative				
Other – Professional Standards Review				
Total Expected Hours				
Estimated Out of Pocket Expenses -- None				
Total Not-To-Exceed Maximum Fees for FYE 2026				

L. <u>FISCAL YEAR END</u> <u>2027</u>	Audit Hours (A)	Standard Hourly Rates (B)	Quoted Hourly Rates (C)	Total (A x C)
Partners				
Managers				
Seniors / Supervisory				
Staff				
Administrative				
Other – Professional Standards Review				
Total Expected Hours				
Estimated Out of Pocket Expenses -- None				
Total Not-To-Exceed Maximum Fees for FYE 2027				

M. <u>FISCAL YEAR END</u> <u>2028</u>		Audit Hours (A)		Standard Hourly Rates (B)		Quoted Hourly Rates (C)		Total (A x C)
Partners								
Managers								
Seniors / Supervisory								
Staff								
Administrative								
Other – Professional Standards Review								
Total Expected Hours								
Estimated Out of Pocket Expenses -- None								
Total Not-To-Exceed Maximum Fees for FYE 2028								

N. <u>FISCAL YEAR END</u> <u>2029</u>		Audit Hours (A)		Standard Hourly Rates (B)		Quoted Hourly Rates (C)		Total (A x C)
Partners								
Managers								
Seniors / Supervisory								
Staff								
Administrative								
Other – Professional Standards Review								
Total Expected Hours								
Estimated Out of Pocket Expenses -- None								
Total Not-To-Exceed Maximum Fees for FYE 2029								

O. <u>FISCAL YEAR END</u> <u>2030</u>		Audit Hours (A)		Standard Hourly Rates (B)		Quoted Hourly Rates (C)		Total (A x C)
Partners								
Managers								
Seniors / Supervisory								

Staff							
Administrative							
Other – Professional Standards Review							
Total Expected Hours							
Estimated Out of Pocket Expenses -- None							
Total Not-To-Exceed Maximum Fees for FYE 2030							

AUDITOR'S FEE SCHEDULE (OPEB CUSTODIAL FUND) – PART 2
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

	Year 1 – FYE 2026	Year 2 – FYE 2027	Year 3 – FYE 2028	Year 4 – FYE 2029	Year 5 – FYE 2030
Total Not-To-Exceed Maximum Fee*					
Total (Not-To-Exceed Maximum Fee for 5 Years)*					

*To perform LACERA's OPEB Custodial Fund Annual Financial Statement Audits combined.